

1997 FORM MO-NRF

NONRESIDENT FIDUCIARY FORM NAME AS SHOWN ON FORM MO-1041 FEDERAL I.D. NUMBER **INFORMATION FOR FILING** This part is for attachment to Form MO-1041 in two situations. Check applicable box. RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES: Complete Parts 2, 3, 4 and 5. Omit Parts 1 and 6. NONRESIDENT ESTATE or TRUST with income from both Missouri and non-Missouri sources. A NONRESIDENT ESTATE or TRUST is: 1. An estate whose decedent at his death was NOT domiciled in Missouri. 2. A testamentary trust whose decedent at his death was NOT domiciled in Missouri. 3. An inter vivos trust whose grantor at irrevocability was NOT domiciled in Missouri. If ALL income is from Missouri, do NOT complete this schedule. Complete Form MO-1041. If NO income is from Missouri, a Missouri income tax return is NOT required. PART 1 — MISSOURI TAXABLE INCOME — NONRESIDENT ESTATE OR TRUST 1. Fiduciary's share of Missouri source distributable net income — multiply fiduciary percentage (Part 2, Column 4) by Part 4, Line 24 . . . 00 1 2. Fiduciary's share of Missouri source fiduciary adjustment — from Part 2, Column 5 2 00 00 3 00 4 00 5. Combine Lines 1 through 4 5 00 6 00 7 00 8. Less: Federal personal exemption deduction — multiply Federal Form 1041, Line 21 by percentage on Part 6, Line 5 8 00 9. MISSOURI TAXABLE INCOME — Line 5 less Lines 6 through 8 — enter here and on Form MO-1041, Line 12 9 PART 2 — SHARES OF MISSOURI SOURCE FIDUCIARY ADJUSTMENT — NONRESIDENT ESTATE, TRUST OR BENEFICIARY 2. CHECK BOX 1. BENEFICIARIES' NAME(S). 3. SOCIAL SECURITY 5. SHARES MO SOURCE 6. SHARES MO SOURCE 4 PERCENT IF NONRESIDENT USE ATTACHMENT IF MORE THAN FOUR NUMBER FIDUCIARY ADJUSTMENT DISTRIBUTABLE NET INCOME П 00 00 a) 00 00 % b) 00 00 П % c) 00 00 % d) 00 00 Charitable Beneficiaries % 00 00 Fiduciary % 00 00 **TOTALS** 100% • Columns 1 and 4 must agree with Form MO-1041, Part 2, Columns 1 and 5. • Enter amount from Part 5, Line 3 as total of Column 5. Indicate whether Column 5 is ☐ Addition or ☐ Subtraction. • The shares in Column 5 are determined by multiplying the percentages in Column 4 by the Column 5 total. • Enter amount from Part 4. Line 26 as total of Column 6. The shares in Column 6 are determined by multiplying the percentages in Column 4 by the Column 6 total. • If Federal Schedule K-1 attached, indicates a mailing address other than the HOME address of a nonresident, list the home address of each nonresident. PART 3 — SHARES OF MISSOURI SOURCE INCOME AND DEDUCTIONS — NONRESIDENT BENEFICIARY 2. SHORT-TERM 3. LONG-TERM 4. OTHER TAXABLE BENEFICIARIES 1. DIVIDENDS 5. DEPRECIATION 6. OTHER (SPECIFY) CAPITAL GAIN CAPITAL GAIN INCOME a) Schedule K-1 MO b) Schedule K-1

- The letters refer to the beneficiaries designated in Part 2, Column 1. Omit data for RESIDENT individuals.
- Enter amounts from Federal Form 1041, Schedule K-1.
- The MO lines indicate the amount of each Federal Form 1041, Schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri distributable net income (Part 2, Column 6) is allocated on the MO lines of Columns 1 to 4. The MO lines of Columns 1, 2 and 3 are determined by multiplying the beneficiary's percentage (Part 2, Column 4) by the income amounts on Part 4, Lines 2, 4S, and 4L of the Missouri Column.
- A distribution made to an individual who is a nonresident beneficiary is taxable to this individual if it is Missouri source income. Missouri source income is income from the ownership or disposition of Missouri held property. Exempt federal obligations, Missouri municipal bonds and interest from Missouri banks do not constitute Missouri source income. Interest income from the sale of Missouri held property is Missouri source income. A nonresident individual receiving \$600 or more of taxable Missouri source income is required to file a Form MO-1040, Individual Income Tax Return and Form MO-NRI. A copy of Part 3 (or its information) must be provided to each nonresident beneficiary to assist in preparing his/her Form MO-1040 and Form MO-NRI.

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MO

c) Schedule K-1

d) Schedule K-1

PAGE 2

NAME AS SHOWN ON PAGE 1 FEDERAL I.D. NUMBER

PART 4 — FEDERAL DISTRIBUTABLE NET INCOME AND MISSOURI SOURCE DISTRIBUTABLE NET INCOME

• Lines 1 through 17 (Federal Column) correspond to Federal Form 1041, Lines 1 to 17.

• Enter in Missouri Source Column the portion of each item in Federal Column that is derived from Missouri sources. Nonresident individuals receiving a distribution of taxable Missouri source income of \$600 or more must file a Form MO-1040, Individual Income Tax Return and Form MO-NRI.

NAME			FEDERAL		MISSOURI SOURCE	
2						
3	1.	Interest income	00	1	00	
4. Capital gain (or loss) 4.S. Short-term	2.	Dividends	00	2	: 00	
4. Capital gain (or loss) 4.S. Shorhetem	3.	Business income or (loss)	00	3	00	
ALL Long-term		· ·	: 00	4S	00	
Total		_ · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·			
5. Rents, royalities, partinenthips, other estates and trusts, etc. 00 5 00 6. Farm income or (loss) 00 0 7 7. Ordinary gain or (loss) 00 7 00 8. Other income (state nature of income) 00 8 00 9. Total income (edd Lines 1 through 8) 00 9 00 DEDUCTIONS 0 10 0 11. Taxes 00 11 0 0 12. Fiduciary free 00 12 0 0 13. Charitable deduction 00 12 0 0 14. Altoney, accountant, and return preparer fees 00 13 0 1 15. Total other deductions from Federal Form 1041, Lines 15a and 15b (attach schedule) 00 15 0 0 16. Total jadd Lines 10 through 15) 00 18 0 0 1 0 0 1 1 0 0 1 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 1 0 0 <td></td> <td></td> <td>1</td> <td></td> <td></td>			1			
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100 20 200						
DEDUCTIONS						
10. Interest	· · · · · · · · · · · · · · · · · · ·			9	00	
11. Taxes	DEI	DUCTIONS				
12. Fiduciary fees	10.	Interest	The state of the s	10	l .	
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16. Total (add Lines 10 through 15)		· · · · · · · · · · · · · · · · · · ·	00	15	00	
17. Adjusted total income or (loss) — subtract Line 16 from Line 9			1		l .	
LINES 18 TO 23 (FEDERAL COLUMN) CORRESPOND TO FEDERAL FORM 1041, SCHEDULE B, LINES 2 TO 7 18. Adjusted tax-exempt interest 000 18 00 19. Total net gain on Federal Form 1041, Schedule D, Line 16, Column (1) 000 19 00 20. Enter amount from Federal Form 1041, Schedule A, Line 4 (reduced by any allocable section 1202 exclusion 000 21 000 21. Capital gains for the tax year included on Federal Form 1041, Schedule A, Line 1 000 21 000 22. Enter amy gain from Federal Form 1041, Page 1, Line 4, as a negative number. If Federal Form 1041, Page 1, Line 4, is a loss, enter the loss as a positive number 000 22 000 23. Federal distributable net income (combine Lines 17 through 22, Federal Column) 000 23 000 24. Missouri source distributable net income (combine Lines 17 through 22, Missouri Column) 000 23 000 24. Missouri source distributable net income (combine Lines 17 through 22, Missouri Column) 000 23 000 25. Specify and explain Missouri modifications that are related to items in Form MO-NRF, Part 4, Missouri Source Column. ADDITIONS (specify) 000 26. SUBTRACTIONS (specify) 000 27. ANDITIONS (specify) 000 28. SUBTRACTIONS (specify) 000 29. Other Federal Form 1041, Schedule G, Line 4) 000 29. Other Federal income tax (from Federal Form 1041, Schedule G, Line 4) 1 000 20. Other Federal income tax (from Federal Form 1041, Schedule G, Line 4) 1 000 20. Other Federal income tax (from Federal Form 1041, Schedule G, Lines 2a, 5 and 6) 2 000 20. Missouri source federal income tax — amount from Line 3 not to exceed \$5,000 4 000 20. Missouri source federal income tax — amount from Line 3 not to exceed \$5,000 5 000 20. Missouri source federal income tax — multiply Line 4 by Line 5 — enter here and on Part 1, Line 6 6 000		· · · · · · · · · · · · · · · · · · ·				
18. Adjusted tax-exempt interest 00 18 00 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 19 00 10 1			100	17		
19. Total net gain on Federal Form 1041, Schedule D, Line 16, Column (1)			100	40	100	
20. Enter amount from Federal Form 1041, Schedule A, Line 4 (reduced by any allocable section 1202 exclusion		· · · · · · · · · · · · · · · · · · ·	•			
Section 1202 exclusion 100 20 100			00	19	00	
21. Capital gains for the tax year included on Federal Form 1041, Schedule A, Line 1	20.					
22. Enter any gain from Federal Form 1041, Page 1, Line 4, as a negative number. If Federal Form 1041, Page 1, Line 4, is a loss, enter the loss as a positive number 30 22 00 23. Federal distributable net income (combine Lines 17 through 22, Federal Column) 24. Missouri source distributable net income (combine Lines 17 through 22, Missouri Column) ENTER AS TOTAL OF PART 2, COLUMN 6. 24 00 PART 5 — MODIFICATIONS TO MISSOURI SOURCE ITEMS (ATTACH EXPLANATION OF EACH ITEM) * Specify and explain Missouri modifications that are related to items in Form MO-NRF, Part 4, Missouri Source Column. ADDITIONS (specify) 2. 2 00 3. Missouri source fiduciary adjustment (combine Lines 1 and 2) Enter as total of Part 2, Column 5 00 PART 6 — MISSOURI SOURCE FEDERAL INCOME TAX 1. Federal income tax (from Federal Form 1041, Schedule G, Line 4) 1 00 2. Other Federal income taxes (from Federal Form 1041, Schedule G, Lines 2a, 5 and 6) 2 00 3. Total — add Lines 1 and 2 3 00 4. Missouri federal income tax — amount from Line 3 not to exceed \$5,000 4 00 5. Missouri income percentage — divide Form MO-NRF, Part 4, Line 24 by Line 23 — round to whole percent 5 6 00 6. Missouri source federal income tax — multiply Line 4 by Line 5 — enter here and on Part 1, Line 6 6 000						
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1	22.	Enter any gain from Federal Form 1041, Page 1, Line 4, as a negative number.	 			
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